PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Confirmation No.: 4752

Kaoru FUKUDA et al.

Art Unit: 1795

Serial No.: 10/720,280

Examiner: Alix Elizabeth Echelmeyer

Filed: November 25, 2003

Docket No.: 101175-00041

For:

MEMBRANE-ELECTRODE STRUCTURE AND POLYMER ELECTROLYTE

FUEL CELL USING THE SAME

AMENDMENT AND RESPONSE UNDER 37 C.F.R. § 1.121

Mail Stop: Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Va. 22313-1450

Date: May 27, 2008

Sir:

Responsive to the Office Action dated November 27, 2007, the period for response having been extended to May 27, 2008, entry of the following amendment is respectfully requested.

Amendments to the Claims are reflected in a listing of the claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 11 of this paper.